

Office of State Budget



GUIDELINES FOR SUBMITTING GRANT SERVICES FORMS MANUAL

July 2007

OFFICE OF STATE BUDGET
GUIDELINES FOR SUBMITTING
GRANT SERVICES FORMS MANUAL

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**South Carolina
Federal and Other Funds
Oversight Act**

**Federal Project Review
(FPR)**

FEDERAL PROJECT REVIEW

(FPR)

Introduction

Pursuant to the “Federal and Other Funds Oversight Act” (SC Code of Laws, Title 2 Chapter 65, as amended), the General Assembly shall appropriate all anticipated Federal funds for the operation of State agencies in the Appropriations Act. Any conditions on the expenditure of these funds must be consistent with Federal laws and regulations. Agencies must submit programmatic and financial information for each Federal project included as an anticipated revenue source in the agency’s detail budget. Agencies submit a Federal Project Review (FPR) form for each anticipated grant award over \$200,000.

Authority

Section 2-65-20 of the South Carolina Code of Laws, 1976.

General Requirements & Responsibilities

All agencies must provide detailed statements of the sources of Federal funds to the Office of State Budget (OSB) for review and approval. The information must be submitted during the preparation of the agency’s detail budget. OSB provides its recommendation on all Federal projects to the House Ways and Means and Senate Finance Committees, at appropriate times during the budget process.

Procedures

1. In October of each year, Grant Services of OSB requests a FPR form for each continuing Federal project, excluding Research and Student Aid Funds or grants less than \$200,000 from State agencies.
2. The agency submits a completed FPR form for each Federal project over \$200,000 included in the agency’s Schedule 1A Revenue Statement of the Detail Budget by November of each year.
3. The FPR form should reconcile with the estimated revenue included on Schedule 1A Revenue Statement of the Detail Budget.
4. The Grant Coordinator generates authorization reports for each agency. At the beginning of the new fiscal year, the Grant Coordinator distributes the agency authorization report to each agency’s grants accounting contact.

Appendices

Appendix 1 – SC Code of Laws, Title 2 Chapter 65

Appendix 2 – Schedule 1A Revenue Statement

Appendix 3 – Agency Authorization Report

Appendix 4 – Federal Project Review (FPR) Form

Appendix 5 – Federal Project Review (FPR) Instructions

**FEDERAL/OTHER
FINANCIAL ASSISTANCE
GCR-1 and GS-7**

FEDERAL/OTHER FINANCIAL ASSISTANCE

(GCR-1 and GS-7)

Introduction

Under the Federal and Other Funds Oversight Act (SC Code of Laws, Title 2 Chapter 65, as amended), State agencies and institutions may receive and spend unanticipated Federal funds and Other funds from private foundations or industries which are not included in the Appropriations Act, but State agencies must submit expenditure proposals to the Office of State Budget (OSB) and receive authorization from OSB before expenditure of funds.

Authority

Section 2-65-30 through 2-65-50 of the South Carolina Code of Laws, 1976.

General Requirements & Responsibilities

Under the procedures of the Grants and Contract Review (GCR) system, State agencies and institutions are required to notify OSB of the receipt of any Federal or Other funds. This includes the receipt of funds from another State agency. For example, if a State agency receives a grant or contract from a Federal agency, OSB must approve any subgrant or subcontract of those funds received by another State agency.

Items considered by OSB in reviewing the authorization request include the following:

- If funds are collected as fees or charges for service, does agency have authority to impose and retain fees?
- Is correct indirect cost rate applied to Federal funds?
- Does program require addition of new personnel?
- If matching funds are required, are funds available from existing resources?

Procedures

1. Agency submits completed Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) or a Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) as applicable, along with the original and one copy of the Adjustment to Expenditure Authorization and Estimated Revenue (BD-100) form, a copy of the grant award letter and any other supporting documents.
2. The Grant Coordinator reviews submission for completeness and prepares an Authorization letter (GS-5) for the Grant Services Manager's signature.

The Grant Services Manager reviews request to determine if authorization is for a new or continuing project. For continuing projects verification is made of:

- any amounts included in the Detail Budget are not requested to ensure the agency is not requesting duplicate authorization.
 - projected expenditures for the current fiscal year are not overstated.
 - proviso or other statutory authority supporting request is referenced on the request form and a copy is attached.
3. Upon final approval a GS-5 is sent to the agency. The control number on the GS-5 is also used on the Temporary Grant/Time-Limited Request form, if the funds are Other funds. If Federal funds, then, the Federal project number from the Federal Grant Maintenance (D-38) is used as the control number.

Appendices

Appendix 1 – South Carolina Code of Laws, Title 2, Chapter 65

Appendix 6 – GS-5 Authorization Letter

Appendix 7 – CG Cash Status (CSA 404) Report

Appendix 8 – CG Appropriation Balances (CSA 477) Report

Appendix 9 – CG Federal Expenditures by Project Number (by Request)

Appendix 10 – Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) Form

Appendix 11 – Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) Instructions

Appendix 12 – Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) Form
Appendix 13 – Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) Instructions
Appendix 14 – Grant Award Letter
Appendix 20 – Federal Grant Maintenance (D-38) Form
Appendix 22 – Adjustment to Expenditure Authorization (BD-100)

**RESEARCH
AND
STUDENT AID GRANTS
GCR-6**

Research and Student Aid Grants

(GCR-6)

Introduction

Under the Federal and Other Funds Oversight Act (SC Code of Laws, Title 2 Chapter 65, as amended), State agencies and institutions may receive and spend unanticipated Federal funds and Other funds from private foundations or industries which are not included in the Appropriations Act, but State agencies must submit expenditure proposals to the Office of State Budget (OSB) and receive authorization from OSB before expenditure of funds. Research and student aid funds are exempt from the review process; however, notice of actual awards and allocations of research and student aid funds must be furnished to OSB.

Authority

Section 2-65-50 of the South Carolina Code of Laws, 1976

Section 59-101-630 of the South Carolina Code of Laws, 1976

General Requirements & Responsibilities

Under the procedures of the Grants and Contract Review (GCR) system, State agencies and institutions are required to notify OSB of the receipt of any Federal or Other funds. This includes the receipt of funds from another State agency.

Higher education institutions may independently establish research grant positions funded by certain grants. Such research grant positions are not required to be approved or reported to the Budget and Control Board, OSB. However, the Report of Research and Student Aid Grants (GCR-6) is still required to be reported OSB.

Procedures

1. Agency submits completed Report of Research and Student Aid Grants (GCR-6), as applicable along with a copy of the grant award letter.
2. The Grant Coordinator reviews submission for completeness.

Appendices

Appendix 1 – South Carolina Code of Laws, Title 2, Chapter 65

Appendix 14 – Grant Award Letter

Appendix 15 – Section 59-101-630 of the South Carolina Code of Laws

Appendix 16 – Report of Research and Student Aid Grants (GCR-6) Form

Appendix 17 – Report of Research and Student Aid Grants (GCR-6) Instructions

Federal Grant Maintenance
D-38

FEDERAL GRANT MAINTENANCE

(D-38)

Introduction

Under the Federal and Other Funds Oversight Act (SC Code of Laws, Title 2, Chapter 65, as amended) the Comptroller General is required to account for and control the expenditure of each Federal project for all agencies using the Statewide Accounting and Reporting System (STARS). The Office of State Budget (OSB) is required to assist in this task by providing notice to the Comptroller's Office (CG) for actual funds approved through the Grants and Contract Review (GCR) and the Federal Project Review (FPR) processes.

The CG's Office will not allow an agency to deposit or expend Federal funds in STARS unless it has obtained a Federal project number that has been assigned by OSB. A Federal project number will not be assigned unless OSB reviews and approves the project. This ensures that an agency will not receive or spend Federal funds if the agency has not gone through the proper review process.

Authority

Section 2-65-60 of the South Carolina Code of Laws, 1976.

General Requirements & Responsibilities

For Federal grants and contracts, a four-digit STARS Project Code is a number between 0001 and 5999 assigned by the OSB when a Federal Grant Maintenance (D-38) form is submitted by the agency. A D-38 should be submitted whenever:

- Agency receives a new Federal grant or contract award.
- A change occurs or correction is needed to data previously submitted to OSB. Changes are defined as:
 - increase in grant/contract funding above the level previously authorized by OSB.
 - change in the original grant/contract period beyond that previously authorized.
 - renewal of an existing grant/contract.
 - change in Catalog of Federal Domestic Assistance (CFDA) program number.
- A grant/contract has been phased out and the STARS project's account balances have reached zero.

Agencies may not deposit or expend Federal monies in STARS before OSB assigns a STARS Federal project number.

Procedures

1. The agency submits a Federal Grant Maintenance (D-38) form to OSB Grant Coordinator when notification from a Federal agency that a grant or contract has been approved (for a new or continuing Federal project), along with the completed Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) or Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) form and a copy of the grant award letter.
2. Upon receipt, a Federal project number will be assigned and entered in the Grant Services database to generate an agency project report.
3. The Grant Coordinator will send the original D-38 to the CG's Office and a copy to the agency with the Federal project number assigned. The CG's Office enters the new project numbers on STARS and maintains the Descriptor Table Listing.
4. If the Federal project is funded for multiple years and the agency has followed the FPR process, then each time the agency receives another year's funding an updated D-38 is prepared. The agency should provide a copy of both the new award and the FPR form.
5. In September, the Grant Coordinator will send a print-out of all Federal projects in the Grant Services' database to the agency. The print-out will be marked to show projects to be deleted or updated.
6. The Federal fiscal year starts October 1st.

Appendices

Appendix 1 – South Carolina Code of Laws, Title 2, Chapter 65

Appendix 4 – Federal Project Review (FPR) Form

Appendix 10 - Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) Form

Appendix 12 - Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) Form

Appendix 14 – Grant Award Letter

Appendix 18 – Federal Projects Report and Authorization

Appendix 19 – Descriptor Table Listing

Appendix 20 – Federal Grant Maintenance (D-38) Form

Appendix 21 – Federal Grant Maintenance (D-38) Instructions

**Adjustment to Expenditure Authorization
And Estimated Revenue
BD-100**

ADJUSTMENT TO EXPENDITURE AUTHORIZATION AND ESTIMATED REVENUE

(BD-100)

Introduction

The Comptroller General (CG) is required to account for the control and expenditure of each Federally funded project from all State agencies using the Statewide Accounting and Reporting System (STARS). The Office of State Budget (OSB) is required to assist in this task by providing notice to the CG's Office for actual funds approved through the Grants and Contract Review (GCR) and the Federal Project Review (FPR) process.

Authority

SC Code of Laws, Title 2, Chapter 65, as amended.

General Requirements and Responsibilities

Before receiving or expending Federal funds not budgeted in the annual Appropriations Act, an agency's responsibility includes (but is not necessarily limited to) submission of an Adjustment to Expenditure Authorization and Estimated Revenue (BD-100) form **if authorization is insufficient**. The BD-100 establishes the final budget representing the actual award.

Procedures

1. The agency will submit two (2) copies of a BD-100 form. The Grants Services Coordinator reviews the BD-100 form to insure that the amount indicated is not greater than the amount approved on the Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) or Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) forms.
2. The Grant Services Coordinator verifies the Federal project number. For new projects, a Federal Grants Maintenance (D-38) form should be submitted to OSB for assignment of a project number.
3. The agency should attach a copy of the CG Appropriation Balances (CSA477) report showing the lapsed amount for Capital Reserve Funds to be carried forward.
4. If expenditures are supported by cash brought forward, verify the balance with the CG Cash Status (CSA 404) report.
5. The Grants Services Coordinator sends one copy of the BD-100 to the CG's Office.

Appendices

Appendix 1 – South Carolina Code of Laws, Title 2, Chapter 65

Appendix 6 – GS-5 Authorization Letter

Appendix 7 – CG Cash Status (CSA 404) Report

Appendix 8 – CG Appropriation Balances (CSA 477) Report

Appendix 9 – CG Federal Expenditures by Project Number (by Request)

Appendix 10 – Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) Form

Appendix 12 – Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) Form

Appendix 20 – Federal Grant Maintenance (D-38) Form

Appendix 22 – Adjustment to Expenditure Authorization (BD-100) Form

Appendix 23 – Adjustment to Expenditure Authorization (BD-100) Instructions

Temporary Grant/Time Limited Positions

TEMPORARY GRANT/TIME-LIMITED POSITIONS

Introduction

These position categories were created to give State agencies the flexibility to hire employees to fill positions specified in Federal grants, interagency contracts, public charity grants, private foundation grants and research grants. These classifications allow agencies to offer fringe benefits to employees for the duration of the grant or project without obligating the State to retain the employee after the grant or project period ends.

Authority

Section 8-11-196 of the South Carolina Code of Laws, 1976.

General Requirements & Responsibilities

Temporary grant/time-limited (TGE/TLE) positions are not FTE's; therefore, they are not included in the agency's overall headcount. Employees in these categories have no grievance rights normally afforded under the reduction-in-force policies. Employees may or may not be provided fringe benefits depending on availability of funds and the discretion of the hiring agency.

Temporary grant positions are established to perform work directly associated with Federal grants, public charity grants, private foundation grants, or research grants.

Time-limited positions are established to perform work directly associated with a time-limited project. Time-limited projects are specific work products or services provided by a State agency to another State agency, local government, public or private entity over a specified time period as a contractual arrangement. The contractual agreement which defines time-limited projects should include the project's beginning and ending date and the amount and source of any funds provided in support of the project.

Temporary grant or time-limited positions may not extend beyond the duration of the grant or project or any subsequent renewal of it; however, at the discretion of the public institutions of higher education, including the technical colleges and schools, grant generated revenue may be used to fund continued employment between the expiration of one grant and the subsequent renewal of the same or similar grant.

State agencies must terminate all associated temporary grant or time-limited positions and employees when the grant or project expires, or funding for the grant or project is terminated or is insufficient to continue payment of the employees under the conditions of the grant or project.

Procedures

1. The agency submits an original and one copy of the Request for Temporary Grant/Time-Limited Action form to OSB Grant Services, along with a GS-5 letter, FPR form, GCR-6 form, CG Cash Status Report (CSA 404) or a copy of the CG Statement of Estimated and Actual Revenue (CSA 406). The Grant Services Coordinator verifies that the agency has received authorization for funding of the position(s). The use of State matching funds should be properly reflected on the request form. After verification, the original is forwarded to OHR for approval and processing.
2. For new projects with unanticipated Federal or Other funding sources, the agency should list the number of TGE/TLE's needed for the project under "Personal Services" in number 14 on the Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) form, or in Section A, number 14 on the Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) form, as applicable. The funding source for each position should also be indicated in the appropriate section.
3. If the project is classified as a Research or Student Aid grant, the agency should submit a copy of the Report of Research and Student Aid Grants (GCR-6) and supporting award documentation.
4. If the project is a continuation of a multi-year grant, the agency should submit a copy of the Federal Project Review (FPR) form or GS-5 Authorization Letter.

5. OHR will input information into the Human Resources Information System (HRIS). An approved copy of the Request for Temporary Grant or Time-Limited Project Position Action form is then sent to the agency by OHR.

Appendices

Appendix 4 – Federal Project Review (FPR) Form

Appendix 6 – GS-5 Authorization Letter

Appendix 7 – Comptroller General Cash Status Report CSA 404

Appendix 10 – Report of Federal/Other Financial Assistance Over \$200,000 (GCR-1) Form

Appendix 12 – Report of Federal/Other Financial Assistance Under \$200,000 (GS-7) Form

Appendix 16 – Report of Research and Student Aid Grants (GCR-6) Form

Appendix 24 – Section 8-11-196 of the South Carolina Code of Laws, 1976

Appendix 25 - Request for Temporary Grant or Time-Limited Project Position Action Form

Appendix 26 - Request for Temporary Grant or Time-limited Project Position Action Instructions

Appendix 37 – Comptroller General Statement of Estimated and Actual Revenue CSA 406

**SOUTH CAROLINA
PROJECT NOTIFICATION
AND REVIEW SYSTEM
STATE CLEARINGHOUSE**

SOUTH CAROLINA PROJECT NOTIFICATION AND REVIEW SYSTEM

STATE CLEARINGHOUSE

Introduction

The Office of State Budget (OSB) is responsible for conducting the clearinghouse responsibilities for the South Carolina Project Notification and Review System (SCPNRS) in accordance with the guidelines established in Presidential Executive Order 12372. The Order mandates Federal policy governing review and coordination with State and local government officials regarding any Federal government actions affecting their jurisdictions, including the awarding of Federal grants. The Order also mandates that states, in consultation with their local governments, decide whether or not to participate in an intergovernmental review process, design their own review system and identify which Federal programs will be reviewed.

Authority

Presidential Executive Order 12372

Section 2-65-90, South Carolina Code of Laws, 1976.

General Requirements & Responsibilities

The purpose of the SCPNRS in implementing Presidential Executive Order 12372 is to ensure that all viewpoints, both State and local, are taken into consideration in planning Federal projects. Through the system, the appropriate State and local officials are given the opportunity to review, comment, and be involved in efforts to obtain and use Federal assistance and to assess the relationship of project proposals to other plans and programs. For South Carolina, the SCPNRS system was developed to coordinate with local officials through the ten regional Councils of Government (COG's).

Procedures

1. Upon receipt of a project application, the Grants Services Coordinator will assign the State Application Identifier (SAI number), enter the project information from the SF424 into the SCPNRS database and forward an acknowledgement letter to the applicant.
2. All projects requiring intergovernmental review are posted on the SCPNRS Clearing-house Bulletin located on the State Clearinghouse website at www.budget.sc.gov. The Bulletin, which is updated weekly, provides a listing of projects along with pertinent information. It also provides the review timeframes associated with each project.
3. State agencies and COG's must access the website bulletin to determine which project applications they wish to review. Agencies and COG's must contact the Contact Person listed to obtain information on the project. Actual reviews may be faxed, mailed or submitted electronically to the Grants Services Coordinator.
4. Upon completion of the review process, the Grant Services Coordinator prepares a clearance letter to the project applicant along with any comments provided by project reviewers. The clearance letter does not suggest that a project will or will not be funded; it is to document that the applicant has completed the requirements of the intergovernmental review process. Based on the Catalog of Federal Assistance (CFDA) number, additional clearance letters may be prepared for appropriate Federal funding agency as applicable.
5. For projects where there may be a significant issue, the Grant Services Manager prepares a recommendation letter and sends it to the Federal agency considering the proposed project funding. The recommendation letter would suggest whether the project should be funded, not funded, or funded under certain conditions. Recommendation letters are usually used for Federal funded construction projects.

Appendices

Appendix 27 – Presidential Executive Order 12372

Appendix 28 – Application for Federal Assistance (SF424)

Appendix 29 – Grant Acknowledgement Letter

Appendix 30 – Project Review Form
Appendix 31 – Grant Clearance Letter
Appendix 32 – Clearance Letters to Federal Funding Agencies
Appendix 33 – SC Intergovernmental Review Project Listing
Appendix 34 – SCPNRS Clearinghouse Bulletin
Appendix 35 – South Carolina Regional Councils of Government

INDIRECT COST RATE PROPOSALS
STATEWIDE COST ALLOCATION PLAN

INDIRECT COST RATE PROPOSALS

STATEWIDE COST ALLOCATION PLAN

Introduction

Indirect Cost Rate Proposals and the Statewide Cost Allocation Plan (SWCAP) are two vehicles by which the State generates revenue for credit to the general fund from the administration of Federal grants or contracts. Indirect cost proposals are completed annually (unless otherwise specified by the Federal government) by each State agency receiving Federal grants or contracts. The Office of State Budget (OSB) prepares the SWCAP annually for State agencies to incorporate into their indirect cost proposals.

Authority

Section 2-65-70 "Recovery of Indirect Costs" of the South Carolina Code of Laws, 1976
Federal Office of Management and Budget (OMB) Circular A-87 "Cost Principles for State, Local and Indian Tribal Governments"

General Requirements & Responsibilities

OSB submits indirect cost proposals to the Federal cognizant agencies on behalf of State agencies receiving Federal grants or contracts. OSB negotiates the agreements and transmits the approved agreements to the appropriate State agencies.

OSB annually prepares the SWCAP for allocation of central service costs to Federal and Other programs. The approved plan is incorporated into agency indirect cost proposals.

Procedures

1. In September of each year, the Grant Services Manager identifies each State agency whose indirect cost rate is about to expire and informs those agencies to prepare an Indirect Cost Rate proposal for submission to their Federal cognizant agency.
2. Agencies submit rate proposals to OSB by December 1. The Grant Services Manager audits each proposal in accordance with OMB Circular A-87 before forwarding a copy of the proposal to the appropriate Federal cognizant agency for negotiation. Agency proposals must reconcile to the CG Analysis of Expenditures Report by Minor Object Code (Program Level) (CSA 427).
3. Upon receipt of the indirect cost negotiation agreement from the Federal cognizant agency, the Grant Services Manager reviews the agreement and forwards it to the appropriate State agency for approval and signature. It may be appropriate for the Federal cognizant agency to approve a multi-year rate if requested by OSB on behalf of a State agency.
4. Once the State agency has approved the indirect cost agreement, the Grant Services Manager returns the original to the Federal cognizant agency and retains a copy in an agency file. The Grant Services Manager prepares a Management Summary Report for OSB management and the Legislature of indirect costs remitted to the General Fund from the CG Statement of Estimated and Actual Revenue (CSA 406).
5. Beginning in January of each year, the Grant Services Manager prepares the annual SWCAP for allocation of central service costs to Federal and other programs. The Grant Services Manager works in conjunction with other divisions of the Budget and Control Board to ensure accuracy of the data collected.
6. Once the SWCAP is prepared, it is forwarded to the US Department of Health and Human Services in Washington, DC for negotiation.

Appendices

Appendix 36 – CG Expenditures by Minor Object Code (Program Level) (CSA 427)

Appendix 37 – CG Statement of Estimated and Actual Revenue (CSA 406)

Appendix 38 – Indirect Cost Negotiation Agreement

Appendix 39 – Statewide Cost Allocation Plan, Exhibit A
Appendix 40 – OMB Circular A-87
Appendix 41 – Management Summary Report

COMPTROLLER GENERAL'S REPORTS

COMPTROLLER GENERAL'S REPORTS

Introduction

The Comptroller General produces a variety of reports, some for regular use of operating agencies and others for use by staff of the Comptroller General's Office or some other limited user group. Financial reports distributed to operating agencies are designed to provide both detailed and summary level information on agency operations and activities. To maximize usefulness, these reports are prepared on a recurring basis and are delivered to agencies shortly after the end of the reporting period.

REPORT ID: CSA 404CR

REPORT TITLE: General Fund Control and Cash Status Report.

FILE(S) ACCESSED: Cash Control File.

FREQUENCY: Weekly and monthly. The weekly report is distributed weekly, but it shows current-fiscal-month-to-date activity. The monthly distribution follows month-end closing.

REPORT TYPE/PURPOSE: This report is designed to facilitate managerial control of cash account balances that are individually controlled and agency-wide control of General Fund cash disbursements. Agency staff should periodically check the ending balances that appear on the report in order to identify any cash accounts with negative balances. It is suggested that non-lump-sum agencies retain all of the monthly reports for audit purposes. Cash balances on this report are listed according to the established level of cash control. Because lump-sum agency cash is currently controlled at the fund group level, this report does not present cash balances by subfund.

REPORT ID: CSA 406CR

REPORT TITLE: Statement of Estimated and Actual Revenue.

FILE(S) ACCESSED: Operating File.

FREQUENCY: Monthly following month-end closing.

REPORT TYPE/PURPOSE: This financial accounting report presents object code balances for General Ledger Account 171 (Estimated Revenues) and General Ledger Account 300 (Revenues). The report also facilitates managerial control of budgeted versus actual revenues. This report may be used to analyze revenue shortfalls or excesses that might affect operations. It is suggested that non-lump-sum agencies retain at least the FM 13 report for audit purposes.

REPORT ID: CSA 427CM

REPORT TITLE: Analysis of Expenditures by Minor Object-Program Level.

FILE(S) ACCESSED: Operating File.

FREQUENCY: Monthly following month-end closing.

REPORT TYPE/PURPOSE: This report is a managerial accounting report designed to help agencies control their expenditures at the major/minor/detail object level by program level. Some agencies use this report to reconcile their own expenditure ledgers to STARS. The FM 13 report can be used in preparing the agency's budget for following years. It is suggested that at least the FM 13 report be retained for audit purposes.

REPORT ID: CSA 477CR

REPORT TITLE: Appropriation Balances.

FILE(S) ACCESSED: Appropriation Object File.

FREQUENCY: Distributed weekly, but the reporting period is the current fiscal- month-to-date through the run date and time shown on the report.

REPORT TYPE/PURPOSE: This report allows the agency to determine appropriation balances by line item in the Appropriation Act for General Fund appropriations and to monitor authorization levels for all funds. By using this report, agencies can avoid submitting documents which will exceed budgeted amounts. The report may also be useful in determining where funds are available if the agency needs to increase the budget in another line item.

COMMON TERMS & DEFINITIONS

COMMON TERMS & DEFINITIONS

Agency Number - Three position alpha-numeric code (e.g. E12) used to identify the State operating unit responsible for a transaction.

Appropriation – Authorization from a specific fund to a specific agency to make expenditures or incur obligations for a specified purpose and period of time.

Appropriation Act – Final enacted version of the legislation authorizing expenditures for a specific year.

Appropriation Bill – Pending legislation which authorizes expenditure of State, Federal, and Other funds for a specific year.

Authorization – Represents the dollar amount that cannot be exceeded through expenditures for each account within an agency's budget. Spending authorization does represent an obligation.

BD-100 – Form to adjust expenditure authorization and estimated revenue for Federal, Earmarked, and Restricted funds as established in the current year Appropriation Act.

Block Grant – Federal funds distributed to the State in accordance with a statutory formula for use in a variety of activities within a broad functional area.

Budget – Document expressing revenues anticipated, expenditures projected, and other policy consideration, for a specific time frame for a given unit of government.

Budget Plan – Formal document from an agency requesting funding for a future budget cycle. (Sometimes referred to as Budget Request.)

Carry Forward – Unexpended and unencumbered appropriations which are authorized to continue into the subsequent fiscal year.

Cash Match - Any State and/or Other funds included by a State agency as part of its Detail Budget, and obligated to match a Federal project.

D-38 – Form to obtain a Federal project number, permitting an agency to deposit or expend Federal funds in STARS.

Departmental Revenue – Amounts collected by State agencies for services provided and products or property sold; rentals collected for use of public property; fees, fines, forfeitures, and penalties assessed; and other related-type charges.

Detail Budget – Formal document expressing actual, current, and future year budget values.

Earmarked Funds – Funds reserved from special revenues to be used by agencies for the purposes specified by law. Earmarked subfund numbers are the 3000 series. Interest earned from Earmarked funds is remitted to the General Fund unless provided for otherwise in an agency's provisos. Earmarked funds together with Restricted funds constitute the category of "Other funds". Authorized through the legislative process.

Employer Contributions – Classification which includes all earnings made by a State agency or institution on behalf of employees with respect to the employer's portion of social security and retirement.

Federal and Other Funds Oversight Act – Title 2, Chapter 65 of the Code of Laws of South Carolina. Sections 2-65-10 through 2-65-120 provide guidelines for the review and approval of Federal and Other funds received by State agencies, indirect cost recovery, statewide cost allocation and intergovernmental review.

Federal Funds – Funds received from Federal government agencies for support of programs on the State level. The funds can be received either directly or as an allocation from another agency (although Federal funds earned by

another State agency become a 3000 series fund and are considered Earmarked). Federal funds are received by way of block grants, entitlement programs, and specific grants. In many cases, Federal fund receipts are contingent upon some form of State financial participation. Federal subfund numbers are the 5000 series.

Federal Project Review (FPR) – Process conducted by OSB’s Grant Services area to compile programmatic and financial information for each Federal project included as an anticipated revenue source in an agency’s detail budget. Agencies submit a Federal Project Review form (FPR) for each anticipated grant award.

Fiscal Year – A twelve-month period of time to which the annual budget applies and at the end of which the State determines its financial position and result of its operations. South Carolina State government has a July 1 to June 30 fiscal year. Federal government’s fiscal year is October 1 to September 30.

Full-Time Equivalent (FTE) position – A value expressing the percentage of time, in hours, and of funds related to a particular position authorized in the Appropriation Act. A full-time equivalent position is equal to 1,950 hours per year.

General Fund – The tax and non-tax revenue collected by the State of South Carolina and deposited with the State Treasurer for appropriation by the General Assembly to support the operations and capital construction needs of State agencies and institutions.

Grant and Contract Review (GCR) – State agencies submit expenditure proposals to OSB for unanticipated Federal funds and Other funds received from private foundations or organizations. OSB reviews the proposals and authorizes the expenditure of funds through the BD-100 process.

GS-5 - Authorization letter issued upon completion of the review of expenditure proposals for Federal and Other funds submitted to OSB through the grant and contract review (GCR) process. The GS-5 is used as supporting documentation for the BD-100 and request for temporary grant/time-limited position forms.

Indirect Cost (IDC) – Costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular grant, contract, project function or activity. Examples of indirect costs are accounting, personnel, data processing, and purchasing.

Object Code - A four digit code that identifies the source of revenue or the commodity or service obtained from an expenditure.

Operating Expenses – The recurring, non-personal service costs of supporting and maintaining an agency such as rent, telephone, supplies, etc.

Other Funds – Funds received by State agencies for services performed, such as patient receipts in hospitals or tuition fees in the colleges and universities, or as fines for violations of State regulations.

Part IA – The portion of the Appropriation Act or Bill that makes the actual appropriation of funds and FTE’s.

Part IB – The portion of the Appropriation Act or Bill that is a temporary change of law associated with the budget that directs or controls the expenditure of funds. Also known as “temporary proviso”.

Permanent Improvements – Any permanent change to a State owned property, such as the purchase of land, addition to a building or construction of a new building.

Personal Service – Salaries and other payroll expenses of State officials and State employees.

Phase Code - The first digit is the last digit of the Federal Funding Fiscal Year (FFFY) for all Federal grants or capital projects financed by a Federal grant. This digit is required on each transaction document related to a Federal grant.

The second digit is a cross reference indicator to identify that a capital project number is financed by a Federal grant and vice versa. Whenever this digit is not zero (0), it indicates that a capital project is cross referenced with a Federal grant and also a Federal grant is cross referenced with a capital project.

Program – The activities of an organization grouped on the basis of common objectives. Programs may be comprised of sub-programs, elements, and sub-elements.

Recommended Budget – The State Budget recommended to the General Assembly by the Governor after making decisions on agency budget requests.

Research Grant – An award of funds from the Federal government or other entity for the principal purpose of systematic study and investigation undertaken to discover or establish facts or principles. The principal purpose of a research grant is not to provide services to the public or to the employees or clients thereof.

Restricted Funds – Funds received from special deposits (primarily debt service and trust funds). The restricted subfund numbers are the 4000 series. The interest earned from restricted funds remains with the particular fund and is used for the benefit of the specified activity. EIA is an example of a restricted fund. Authorized through the legislative process.

Revenue – Addition to cash or other assets which do not increase a liability and do not represent the recovery of an expenditure and which do not correspondingly reduce an asset. Generally, revenue is derived from taxes, licenses and fees, or investment earnings.

Source of Funds – Budgetary term representing State, Federal or Other funds, as applied to a budget item.

STARS – Statewide Accounting and Reporting System

State Agency – A department, division, board, commission, or institution created by South Carolina law to carry out and enforce State laws.

Statewide Cost Allocation Plan (SWCAP) - Process of identifying the central service costs of government and allocating these costs to benefited activities. Examples of central service costs are motor pools, computer centers, purchasing, State budgeting, finance, and audit agencies.

Temporary Grant Position – A full-time or part-time position specified in and funded by a Federal grant, public charity grant, private foundation grant, or research grant. The position must be terminated when the grant expires or funding for the grant is insufficient to continue payment under the conditions of the grant. Temporary grant positions are not FTE positions.

Time-Limited Position – A full-time or part-time position funded by a time-limited project. A time-limited project is defined as specific work product or service to be provided by one State agency to another State agency, local government, or other public or private entity over a specified time period as a contractual arrangement. The position must be terminated when the project expires or funding upon which the project is based is insufficient to continue payment. Time-limited positions are not FTE positions.

Unexpended Balance – The remaining appropriation balance in an account after charging all disbursements and encumbrances.

Contact Updates

Grant Services Contact Update

Name: _____

Title: _____

Address: _____

City: _____

Zip Code: _____

Telephone Number: _____

Fax Number: _____

E-Mail Address: _____

Please return to:

Bonny L. Anderson
Office of State Budget
1201 Main Street, Suite 870
Columbia, SC 29201
Tel: (803) 734-0435
Fax: (803) 734-0645
E-mail: Banderson@budget.sc.gov

SCPNRS Point of Contact Update

Name: _____

Title: _____

Address: _____

City: _____

Zip Code: _____

Telephone Number: _____

Fax Number: _____

E-Mail Address: _____

Please return to:

Bonny L. Anderson
Office of State Budget
1201 Main Street, Suite 870
Columbia, SC 29201
Tel: (803) 734-0435
Fax: (803) 734-0645
E-mail: Banderson@budget.sc.gov

Indirect Cost Contact Update

Name: _____

Title: _____

Address: _____

City: _____

Zip Code: _____

Telephone Number: _____

Fax Number: _____

E-Mail Address: _____

Please return to:

Bonny L. Anderson
Office of State Budget
1201 Main Street, Suite 870
Columbia, SC 29201
Tel: (803) 734-0435
Fax: (803) 734-0645
E-mail: Banderson@budget.sc.gov

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